# Rajan Kumar and others v. Income Tax Officer and others

Execution Petition No.356/2026

2026:HHC:37616 | 2026-09-03

**Execution disposed of as infructuous after recorded deposit of Rs.1,30,263; equal disbursement directed on supplying bank details within four weeks.**

Division Bench | G. S. Sandhawalia, Chief Justice | Chirag Bhanu Singh

## 01 FACTS OF THE CASE

The petitioners sought execution of the 24 October 2024 order. The office report recorded that respondent No.2 had deposited Rs.1,30,263 in compliance. The supplied one-page order does not reproduce the underlying judgment or identify the nature of the sum.

Source: PDF p.1

## 02 DISCUSSION BY THE HON'BLE COURT

The Division Bench proceeded on the office report and directed disbursement to the petitioners in equal proportion on supplying necessary bank-account details within four weeks. The Court recorded that the execution petition had become infructuous.

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## 03 JUDICIAL DECISION

The deposited Rs.1,30,263 was to be disbursed equally among the petitioners subject to the stated bank-detail requirement; Execution Petition 356/2026 was disposed of as infructuous.

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## 04 OUTCOME / IN WHOSE FAVOUR

The execution proceeding ends with a distribution direction. This source supplies no new determination of taxable income, an assessment, a statutory tax refund or a substantive Income-tax Act issue.

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## 05 EXPERT COMMENTS

The operative event is a recorded deposit by respondent No.2 — The office report, rather than a fresh adjudication of the underlying claim, records Rs.1,30,263 deposited by respondent No.2 under the 24 October 2024 order. The Income Tax Officer appears in the caption, but the order does not identify this sum as income tax, interest or a statutory refund. Do not relabel the deposit without the underlying judgment and financial record. (Source: PDF p.1).

Equal disbursement is subject to the stated bank-detail requirement — The Court directs equal proportions among the petitioners on supplying necessary bank-account details within four weeks. It does not state the number of petitioners in the abbreviated caption, so an exact per-person amount cannot be calculated from this sheet. The direction is not proof that any transfer was later completed. (Source: PDF p.1).

Disposal as infructuous concerns the execution proceeding — The recorded compliance renders this execution petition infructuous and it is disposed of accordingly. That procedural endpoint does not establish a new tax holding or a ruling on other liabilities. The earlier 24 October 2024 order remains essential for understanding the original entitlement; it is not reproduced in the supplied source. (Source: PDF p.1).

Keep judicial and payment chronology separate — The operative disposal is 3 September 2026;24 October 2024 identifies the order being executed. The source does not independently give the date of deposit or later disbursement. It supports an execution and distribution note, with an explicit scope limit, rather than a substantive Income-tax Act precedent or current-law conclusion. (Source: PDF p.1).

Source: PDF pp.1–1

## SOURCE & VERIFICATION

Original court judgment / order

Full original read; every original page visually inspected.

## STATUTORY SCOPE

Provisions and historical figures are recorded only as addressed in this judgment. No current statutory position or subsequent-treatment clearance is represented.

## LATER TREATMENT

Appeal, review, recall and stay status has not been independently confirmed.


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